

Table T21-0164
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units
by Expanded Cash Income Level, Current Law, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	10,230	5.7	10,210	13.7	99.8
10-20	21,720	12.1	19,870	26.6	91.5
20-30	19,660	11.0	15,220	20.4	77.4
30-40	16,070	9.0	10,210	13.7	63.5
40-50	13,290	7.4	6,390	8.5	48.1
50-75	24,830	13.8	7,150	9.6	28.8
75-100	18,330	10.2	2,820	3.8	15.4
100-200	33,200	18.5	1,320	1.8	4.0
200-500	17,390	9.7	100	0.1	0.6
500-1,000	2,340	1.3	10	*	0.4
More than 1,000	970	0.5	*	*	*
All	179,520	100.0	74,770	100.0	41.6

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-5,220	-1,710	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0164
Distribution of Tax Units That Pay No Individual Income Tax
Single Tax Units
by Expanded Cash Income Level, Current Law, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	8,550	9.6	8,530	21.3	99.8
10-20	17,130	19.3	15,370	38.4	89.7
20-30	12,280	13.8	8,160	20.4	66.4
30-40	9,270	10.4	4,020	10.0	43.4
40-50	7,500	8.5	1,590	4.0	21.2
50-75	13,480	15.2	1,120	2.8	8.3
75-100	8,140	9.2	330	0.8	4.1
100-200	9,010	10.2	130	0.3	1.4
200-500	2,210	2.5	20	0.0	0.9
500-1,000	230	0.3	*	*	*
More than 1,000	110	0.1	*	*	*
All	88,710	100.0	40,050	100.0	45.1

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-870	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0164
Distribution of Tax Units That Pay No Individual Income Tax
Married Filing Jointly Tax Units
by Expanded Cash Income Level, Current Law, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	1,040	1.6	1,040	5.5	100.0
10-20	2,190	3.4	2,190	11.6	100.0
20-30	3,570	5.5	3,500	18.5	98.0
30-40	3,120	4.8	2,970	15.7	95.2
40-50	2,870	4.5	2,550	13.5	88.9
50-75	6,200	9.6	3,390	17.9	54.7
75-100	6,970	10.8	1,660	8.8	23.8
100-200	20,540	31.9	990	5.2	4.8
200-500	14,440	22.4	80	0.4	0.6
500-1,000	2,040	3.2	10	*	0.5
More than 1,000	820	1.3	*	*	*
All	64,340	100.0	18,900	100.0	29.4

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-5,110	-1,470	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0164
Distribution of Tax Units That Pay No Individual Income Tax
Head of Household Tax Units
by Expanded Cash Income Level, Current Law, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	520	2.3	520	3.4	100.0
10-20	2,160	9.5	2,160	14.3	100.0
20-30	3,470	15.3	3,420	22.6	98.6
30-40	3,250	14.3	3,130	20.7	96.3
40-50	2,560	11.3	2,200	14.6	85.9
50-75	4,490	19.8	2,600	17.2	57.9
75-100	2,620	11.6	830	5.5	31.7
100-200	2,970	13.1	190	1.3	6.4
200-500	510	2.3	10	0.1	2.0
500-1,000	40	0.2	*	*	*
More than 1,000	20	0.1	*	*	*
All	22,650	100.0	15,120	100.0	66.8

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-8,070	-5,930	-4,130	-2,050	-510

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0164
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units with Children
by Expanded Cash Income Level, Current Law, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	880	1.7	880	3.5	100.0
10-20	3,310	6.4	3,310	13.3	100.0
20-30	5,060	9.8	5,040	20.3	99.6
30-40	4,790	9.3	4,690	18.9	97.9
40-50	3,580	7.0	3,240	13.1	90.5
50-75	6,720	13.1	4,460	18.0	66.4
75-100	4,990	9.7	1,920	7.7	38.5
100-200	11,900	23.2	970	3.9	8.2
200-500	8,220	16.0	50	0.2	0.6
500-1,000	1,210	2.4	10	*	0.8
More than 1,000	500	1.0	*	*	*
All	51,400	100.0	24,810	100.0	48.3

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	-8,130	-5,700	-3,840	-1,740	-460

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.

Table T21-0164
Distribution of Tax Units That Pay No Individual Income Tax
All Tax Units Aged 65+
by Expanded Cash Income Level, Current Law, 2022 ¹

Expanded Cash Income Level (thousands of 2020 dollars) ²	Number of Tax Units (thousands)	Percent of All Tax Units	Number of Non Paying Tax Units (thousands) ³	Percent of All Non Paying Tax Units	Percent of Tax Units in Class That Are Non Paying
Less than 10	1,820	3.8	1,820	7.4	100.0
10-20	7,160	15.1	7,080	28.9	98.9
20-30	5,890	12.4	5,580	22.8	94.7
30-40	4,830	10.2	3,820	15.6	79.1
40-50	4,010	8.4	2,310	9.4	57.6
50-75	6,570	13.8	2,200	9.0	33.5
75-100	5,000	10.5	730	3.0	14.6
100-200	7,910	16.7	280	1.1	3.5
200-500	3,030	6.4	20	0.1	0.7
500-1,000	420	0.9	*	*	*
More than 1,000	220	0.5	*	*	*
All	47,490	100.0	24,460	100.0	51.5

Addendum**Dispersion of Individual Income Tax Liability for those with Liability of less than \$5**

	Percentile of Income Tax Liability Distribution				
	10th	25th	50th	75th	90th
Tax Liability	0	0	0	0	0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Tabulations are under current law and include both filing and non-filing units but exclude those that are dependents of other tax units. Tax units are considered to have positive income tax if their tax liability is greater than \$5.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income tax after refundable credits.